



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

212 City Hall
(314) 622-4389
FAX: (314) 622-4026

October 1, 2015

Catherine Ruggeri-Rea, Court Administrator
City Courts
1520 Market Street, Suite 1120
St. Louis, MO 63103-2636

RE: Payroll Distribution Review (Project # 2016-PD03)

Dear Ms. Ruggeri-Rea:

We conducted a payroll distribution of the City Courts for the pay period ending September 19, 2015. The objectives of the review were to determine the following:

- Only eligible employees received wages.
- Wages and wage receipts were adequately safeguarded.
- Employees were paid for actual hours worked or approved paid leave.
- Accruals and use of paid leave were accurate.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised, and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing*.

During our review, we noted no exceptions and did not identify any opportunities to improve compliance with payroll distribution procedures.

If you have any questions, please contact the Internal Audit Section at (314) 657-3490.

Respectfully,

Mohammad H. Adil, CPA, CGMA
Internal Audit Supervisor

CC: Honorable Gordon Schweitzer, Jr., Administrative Judge

